

Schedule 7 - Expenditure Accounting Records

[Table of Contents](#) | [Subject Index](#) | [Forms Index](#) | [Glossary](#) | [Status Document](#) |

Schedules: [1](#) | [2](#) | [3](#) | [4](#) | [5](#) | [6](#) | [7](#) | [8](#) | [9](#) | [10](#) | [11](#) | [12](#) | [13](#) | [14](#) | [15](#) | [16](#) | [17](#) | [18](#) | [19](#) | [20](#) | [21](#) | [22](#) | [23](#) | [30](#) | [31](#) | [32](#) |

Introduction

Expenditure accounting records are the ledgers and related documents maintained by all Federal agencies to show in summary fashion how their funds, appropriated and nonappropriated, are spent after allotment by the Office of Management and Budget (OMB), and the sources and nature of any receipts. The key records are the general ledger accounts, which constitute, as a unit, the heart of the agency accounting system. These ledgers summarize the financial status and financial transactions of the agency, showing the current status of funds available for expenditure, the amounts due and collected for the account of the Government, accumulated expenditures and liabilities, and the values of stock, equipment, and other property in agency custody. They are controls that serve not only as central fiscal records, but also as a primary source of data for top management concerned with agency solvency, expenditures, and program costs.

The general ledgers are subdivided into arbitrarily created account titles, which are based on programs, projects, costs, and funds. Supporting them is a group of subsidiary ledgers and documents further detailing the information in the general ledgers or serving as posting media to the ledgers themselves. To the extent that they reflect appropriation expenditures, the general ledgers are supported by allotment ledgers, which at all times show the current unobligated balance of funds allotted for specific agency purposes and thereby provide a safeguard against overexpenditure by operating officials. The allotment ledgers are general controls over expenditures, and they, in turn, summarize and are supported by more detailed controls that normally take the form of project or job orders that authorize exact and specific expenditures.

The sources of data that are posted to the ledger files are somewhat diverse, but they fall into two general groups:

- a. Copies of various obligation or expenditures documents, such as vouchers and schedules, that flow through the ledger unit for posting, and
- b. Journal vouchers and similar internal control documents created to authorize and convey entries to the general ledger.

As the centralized fiscal record, the general ledgers ultimately summarize stores, plant and cost accounting data, which are treated in a separate schedule, but these are only several aspects of the total ledger accounts. Consequently, the ledgers are the source of the data included in the basic apportionment reports to the OMB and the Treasury Department and overall reports of agency fiscal condition which may be required by the General Accounting Office (GAO) (Schedules 6 and 8). The adequacy for audit purposes of the general ledger accounts is normally considered by GAO auditors to be indicative of the agency's entire accounting system and the reliability of its financial data. Any records created prior to January 1, 1921, must be offered to the National Archives and Records Administration for appraisal before an agency may apply these disposition instructions.

When a claim is filed by or against the Government, records relating to the claim should be retained without regard to the otherwise applicable records retention schedules that would have authorized destruction of the records prior to the time when the claim is finally resolved, unless the agency has received written approval from GAO (44 USC 3309 and 62 Comp. Gen. 42 (1982)). A claim is finally resolved: (1) when it is disallowed and the time for appealing the denial or instituting suit on the claim has expired; or (2) when it is allowed and paid or the amount offered in compromise is accepted and paid; or (3) when the amount found due and owing proves uncollectible because time limits for collecting the indebtedness through legal proceedings or by way of setoff have expired.

A new item has been added to this schedule to authorize the destruction of electronic mail and word processing records maintained by the Bureau of Land Management (BLM) in addition to the copy in the recordkeeping system. This item covers electronic copies of electronic mail and word processing records

Schedule 7 - Expenditure Accounting Records

created and used solely to produce the recordkeeping copy, and electronic copies of electronic mail and word processing records that are needed in addition to the recordkeeping copy for dissemination, revision, or updating.

Item	Record Series Description		Disposition Authority
1	EXPENDITURE ACCOUNTING GENERAL CORRESPONDENCE AND SUBJECT FILES [1310]. Correspondence or subject files maintained by operating units responsible for expenditures accounting, pertaining to their internal operations and administration. Confidentiality: Nonpublic record category 3. Location: All.		TEMPORARY. Destroy when 2 years old. GRS 7/1.
2	GENERAL ACCOUNTING LEDGERS [1310]. General accounts ledgers, showing debit and credit entries, and reflecting expenditures in summary. Forms: OF-1014, 1014a. Confidentiality: Nonpublic record category 3. Location: All.		TEMPORARY. Destroy 6 years, 3 months after the close of the fiscal year involved. GRS 7/2.
3	APPROPRIATION ALLOTMENT FILES [1312]. Allotment records showing status of obligations and allotments under each authorized appropriations. Forms: OF-1015, 1101. Confidentiality: Nonpublic record category 3. Location: All.		TEMPORARY. Destroy 6 years, 3 months after the close of the fiscal year involved. GRS 7/3.
4	EXPENDITURE ACCOUNTING POSTING AND CONTROL FILES [1310]. Records used as posting and control media, subsidiary to the general and allotment ledgers, and not covered elsewhere in this schedule. Forms: SF-108; OF-1016, 1016b, 1017c, 1017g. Confidentiality: Nonpublic record category 3. Location: All.		
	a.	Original records.	TEMPORARY. Destroy when 3 years old. GRS 7/4a.
	b.	Copies.	TEMPORARY. Destroy when 2 years old. GRS 7/4b.
5	PAYMENTS-IN-LIEU-OF-TAXES (PILT) FILES [1373/1881]. Records documenting payments made to units of local governments in lieu of taxes to ameliorate the fiscal burden of tax-exempt public land within their boundaries. Confidentiality: Non-public record category 3.		
	a.	PILT Files - Headquarters and Center Finance Copies. Location: WO, Center Finance.	TEMPORARY. Cutoff EOFY. Transfer to FRC 5 years after cutoff. FRC destroys 15 years after cutoff. NARA Job NC1-49-85-2, 7/11a.
	b.	PILT Files - Other Copies. Location: All.	TEMPORARY. Cutoff EOFY. Destroy 5 years after cutoff. NARA Job NC1-49-85-2, 7/11b.
6-10	Reserved		

Schedule 7 - Expenditure Accounting Records

Item	Record Series Description	Disposition Authority
11	ELECTRONIC MAIL AND WORD PROCESSING SYSTEM COPIES. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.	
	a. Copies that have No Further Administrative Value. After the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the recordkeeping copy.	TEMPORARY. Destroy/Delete within 180 days after the recordkeeping copy has been produced. GRS 7/5a.
	b. Copies Used for Dissemination, Revision, or Updating. That are maintained in addition to the recordkeeping copy.	TEMPORARY. Destroy/Delete when dissemination, revision, or updating is completed. GRS 7/5b.

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